## Remarks

Applicant's non-elected claims 22-30 are simply method claims of the polyurethane gel material in claim 1. Claims 2-21 depend from claim 1. Because the process claims (claims 22-30) claim a "process for producing a material from a polyurethane gel," it is believed that the reason for separating out the process claims is not required.

The search for the material claims will inherently contain the sub-classifications for the process claims. For these reasons, it is respectfully believed that the Restriction Requirement is not required.

The Applicant's Attorney appreciates the Examiner's attempt to expedite this Restriction Requirement via telephone. However, Applicant is located in Germany, and the time zones make a quick response difficult. In any event, Applicant appreciates the Examiner's efforts.

It is respectfully believed that this application is now in condition for allowance, and an early notice of allowance is solicited.

Respectfully submitted,

Richard J. Masgrave

Reg. No. 44,960

HUSCH & EPPENBERGER, LLC

401 Main Street, Suite 1400

Peoria, IL 61602-1241

309-637-4900